



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Mateo
Redwood City, California**

**Date: August 29, 2003
Filing Ref: SMA04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|---------------------------------|---|
| 1. Employee Fringe Benefits | 13. Telephone |
| 2. County Manager | 14. County Counsel |
| 3. Real Property | 15. Food Services |
| 4. Controller | 16. Building Services |
| 5. Employee and Public Services | 17. Fleet Management (ISF) |
| 6. Public Safety | 18. Tower Road Construction (ISF) |
| 7. Revenue Services | 19. Worker's Compensation Insurance (ISF) |
| 8. Purchasing | 20. Long Term Disability Trust (ISF) |
| 9. Mail | 21. Employee Benefits Trust (ISF) |
| 10. Copy Center | 22. Person Injury, Property Damage (ISF) |
| 11. Information Services | |
| 12. Communications | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

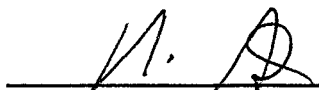
D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

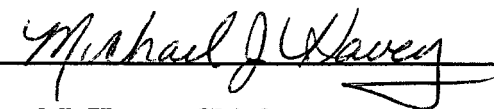
F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SAN MATEO

BY 
ROBERT AOLER
Name
ASSISTANT CONTROLLER
Title
9.18.03
Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY 
Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting
10-1-03
Date

Negotiated by Tillman Sherman
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

SAN MATEO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	37000 CO	55000	56000	57000	58000	59000	61000	62000	62400	62600
Departments	LIBRARY	HLTH SVCS	BMS	AGING/ADLT	IHHS-PA	ENV HLTH	MNTL HLTH	PUB HLTH	CH HLTH	FLD SVCS
BUILD USE ALLOW		\$18,245		\$21,325		\$15,288	\$33,932	\$29,866	\$2,817	\$3,782
EQUIPMENT USAGE		13,018	45,589	1,209		29,471		35,313		
REPAIRS & ALT										
12100 CO MGR	53,159	5,721	1,192	29,321	953	23,361	66,509	16,687	10,965	9,774
12200 REAL PROP				1,471		107	20,478	762	2,801	178
14000 CONTROLLER	85,892	14,938	6,031	71,770	3,875	39,539	194,826	30,472	17,963	17,652
15200 TREASURER	4,490	952	118	26,734	383	1,046	14,495	946	525	595
17100/200 BPS	98,785	16,124	3,359	82,636	2,687	65,854	187,581	47,039	30,897	27,538
17300 PUB SFTY						2,138				
17400 REV SVCS						(5,899)	(67)			
17500 PURCH		2,969	357	3,092		8,496	9,030	11,293		1,070
17600 MAIL	378	172	570	7,544	3,049	4,407	5,582	9,586	1,658	
17700 COPY CNTR	(1)	(66)	(14)	(122)	(101)	(222)	(318)	(91)	(149)	(45)
18100 ISD	246	14,021	50	977		84	4,858	1,482		42
18620 COMMO	(2,046)	(8,200)	(398)	(5,817)		(2,796)	(8,396)	(4,773)		
18640 TELEPHONE	3,476	2,232	713	10,981		6,437	28,555	11,096	6,045	2,874
16000 CO COUN	739	130,621	(1,777)	123,878	1,018	15,781	123,253	21,240		
19200 AUDIT	3,503	897	736	11,659	179	2,652	21,442	2,071	3,723	2,890
60000 FOOD SVCS		(90)	(4)	(9,771)	(4)		(110)	(16)	(2)	
47300 BUILD SVCS	(8,174)					(5,937)	(3,832)			(466)
Total Allocated	\$240,447	\$211,554	\$56,522	\$376,887	\$12,039	\$199,807	\$697,818	\$212,973	\$77,243	\$65,884
Roll Forward	(4,658)	37,995	(4,855)	35,485	4,472	32,135	72,627	24,577	15,981	14,658
Proposed costs	\$235,789	\$249,549	\$51,667	\$412,372	\$16,511	\$231,942	\$770,445	\$237,550	\$93,224	\$80,542
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SAN MATEO COUNTY, CALIFORNIA

OMB A-87 COST ALLOCATION PLAN

Allocated Costs by Department

Consolidated

DMG/NGCS II
01/30/2003

Central Svc Departments	62810 PRENATAL	62900 CCS	63100 CORR HLTH	64000 AIDS PROG	66000 GEN HOSP	66800 LONG TERMC	68500 COM.HEALTH	70100 HS ADM	71000 HS HCD	71300 HS HSG ATH
BUILD USE ALLOW	\$473	\$190		\$938				\$29,239	\$3,605	
EQUIPMENT USAGE										
REPAIRS & ALT										
12100 CO MGR	7,628	9,058	20,501	8,581	159,001	17,164	75,090	26,461	3,337	477
12200 REAL PROP	325			293			6,102	13,393	2,520	2,879
14000 CONTROLLER	17,066	19,127	31,886	20,394	461,365	24,530	143,425	56,688	13,857	1,553
15200 TREASURER	533	708	503	1,055	8,688	421	2,309	1,672	525	18,525
17100/200 EPS	21,493	25,523	57,763	24,180	404,378	40,971	195,514	74,590	9,407	1,347
17300 PUB SFTY										
17400 REV SVCS					(206,325)	(225)	(82)			
17500 PURCH		830	1,543	1,783	62,330		2,256	22,818	1,310	
17600 MAIL		2,538	90	249	7,298		2,866	398	891	
17700 COPY CNTR	(54)	(9)	(93)	(19)	(102)		(530)	(165)	(2)	
18100 ISD		1	238	15	61,247	752	155	6,899	14	10
18620 COMMO				(547)	(37,943)		(61)	(11,767)	(2,623)	(590)
18640 TELEPHONE	4,570		1,941	5,635	78,072	2,561	5,604	24,256	1,871	
16000 CO COUN					94,491			145,834	(7,903)	(26,920)
19200 AUDIT	1,379	2,254	2,233	4,821	25,791	1,514	12,132	13,214	3,999	156
60000 FOOD SVCS	(4)		(6)	(26)	(10,481)	(8,639)	(20)			
47300 BUILD SVCS	(623)		(64)		(4,083)		(667)	(403)	(3,938)	
Total Allocated	\$52,786	\$60,220	\$116,535	\$67,352	\$1,103,727	\$79,049	\$444,093	\$403,127	\$26,870	\$(2,563)
Roll Forward	13,408	4,657	7,953	6,772	26,038	(94,052)	51,765	71,178	(12,420)	(22,412)
Proposed costs	\$66,194	\$64,877	\$124,488	\$74,124	\$1,129,765	\$(15,003)	\$495,858	\$474,305	\$14,450	\$(24,975)
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SAN MATEO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	72000 HS INC MT	73000 HS EMP SVC	73261 HS GAIN	73300 HS REHAB	74000 HS YTH/FAM	74100 HS AL/DRGS	74480 HS SHELTER	74500 HS A&D PRV	11000 BOARD	13100 ASSESSOR
BUILD USE ALLOW	\$3,685				\$108	\$1,751			\$19,587	\$42,340
EQUIPMENT USAGE										
REPAIRS & ALT										
12100 CO MGR	52,444	8,343	6,198	10,965	35,519	6,198	5,721	8,820	4,053	16,687
12200 REAL PROP	14,594	3,426	3,394	6,157	16,292					
14000 CONTROLLER	110,997	21,473	15,291	27,158	144,017	21,586	9,132	15,989	7,081	36,333
15200 TREASURER	70,680	1,242	533	1,006	2,780	1,087	365	178	207	627
17100/200 EPS	147,813	23,512	17,467	30,903	100,088	17,463	16,120	24,851	11,418	47,039
17300 PUB SFTY										
17400 REV SVCS	(6,013)									
17500 PURCH	2,736	2,139		2,078	2,969	117	117		597	9,743
17600 MAIL	55,181			2,567	71	663		142	2,919	15,135
17700 COPY CNTR	(915)	(151)	(95)	(24)	(276)	(75)	(4)	(6)	(123)	(16)
18100 ISD	12,688	110	1,519	40	99		55		93	3,102
18620 COMMO	(29,685)	(1,492)	(3,282)	(1,741)	(11,983)				(973)	(5,308)
18640 TELEPHONE	25,531	4,188	5,237	8,446	17,426	3,470		1,067	2,709	2,739
16000 CO COUN					(140,703)				80,971	27,617
19200 AUDIT	10,283	8,338	1,265	2,201	7,531	6,153	464	1,368	474	1,827
60000 FOOD SVCS					(96)					
47300 BUILD SVCS	(12,690)	(293)	(2,023)	(2,066)	(7,359)	(1,066)	(1,898)		(4,232)	(13,024)
Total Allocated	\$457,329	\$70,835	\$45,504	\$87,690	\$166,483	\$57,347	\$30,072	\$52,409	\$124,781	\$184,841
Roll Forward	131,017	(19,265)	30,980	17,253	(61,530)	(2,974)	485	14,259	17,821	49,263
Proposed costs	\$588,346	\$51,570	\$76,484	\$104,943	\$104,953	\$54,373	\$30,557	\$66,668	\$142,602	\$234,104
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SAN MATEO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	13300 ELECTIONS	13400 RECORDER	15100 TAX COLL	17420 ANIMAL LIC	19400 MSG SWITCH	19500 CHILDREN &	20000 RETIREMENT	23100 M CT-NO	23300 M CT-CENT	23500 M CT-SO
BUILD USE ALLOW	\$55,652	\$35,559	\$16,259	\$113				\$53,920	\$16,667	\$39,428
EQUIPMENT USAGE	2,832	128,759	33,460							
REPAIRS & ALT										
12100 CO MGR	17,640	13,350	5,960	1,430		1,430	2,384	10,965	12,157	29,559
12200 REAL PROP						223				
14000 CONTROLLER	34,065	31,316	20,380	2,127	692	28,548	60,309	11,518	11,472	27,361
15200 TREASURER	2,620	1,171	1,944	43	22	139	74,321	403	281	677
17100/200 EPS	49,708	37,682	16,792	4,030		4,030	6,717	30,897	34,255	83,286
17300 PUB SFTY					72,486					
17400 REV SVCS		(26)		(5,211)						
17500 PURCH	3,682	2,256	7,844				357			
17600 MAIL	4,412	18,372	5,713	8,592		706	7,348			4,821
17700 COPY CNTR	(89)	(45)	(15)	(2)		(38)	(4)	(7)		
18100 ISD	82	797	2,305	15		140	449			6,909
18620 COMMO	(2,401)	(5,224)	(1,566)	(376)		(375)	(799)	(106)	(291)	(2,652)
18640 TELEPHONE	3,255	7,022	2,071	241	9,360	703	687	4,128	2,140	1,928
16000 CO COUN	16,193	(25,700)	1,333			(2,576)	21,477			
19200 AUDIT	1,077	2,408	883	132	93	271	406			
60000 FOOD SVCS										
47300 BUILD SVCS	(4,649)	(6,103)	(2,003)	(262)						
Total Allocated	\$184,079	\$241,594	\$111,360	\$10,872	\$82,653	\$33,201	\$173,652	\$111,718	\$76,681	\$191,317
Roll Forward	15,226	(42,239)	46,000	(784)	88,562	26,033	69,732	17,295	11,175	41,939
Proposed costs	\$199,305	\$199,355	\$157,360	\$10,088	\$171,215	\$59,234	\$243,384	\$129,013	\$87,856	\$233,256
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SAN MATEO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	23700 M CT-ADM	24000 SUP COURT	25000 DA	25151 PUBLIC ADM	26100 CHILD SUPP	28000 PRIV DEF	28200 O/R'S	30100 SHER ADM	30500 SHER OPS	30544 ORS
BUILD USE ALLOW	\$80	\$223,776	\$73,322		\$6,041			\$47,173	\$36,007	\$3,644
EQUIPMENT USAGE			13,702					190,847		18,567
REPAIRS & ALT										
12100 CO MGR	5,483	30,751	25,745	2,623	30,275			30,275	31,943	1,192
12200 REAL PROP		1,130		1,168				1,807	2,926	
14000 CONTROLLER	135,230	28,530	70,983	5,725	52,349	17,510	4,302	204,752	67,596	2,521
15200 TREASURER	8,410	888	1,149	547	90,706	1	3	7,014	1,912	129
17100/200 RPS	15,476	86,698	72,578	7,388	85,317			85,369	90,007	3,359
17300 PUB SFTY	7,584		3,141							1,976
17400 REV SVCS		(126,122)			(24,561)	(60,520)				
17500 PURCH	16,757	23,175	2,969		2,496			59,238	18,780	2,496
17600 MAIL	5,762	25,237	3,084	345	48,435			6,122		118
17700 COPY CNTR	(715)	(548)	(181)	(5)	(135)			(95)	(223)	(9)
18100 ISD	1,110	1,126	3,576		862		485	3,461		
18620 COMMO	(296)	(24,995)	(7,958)		(8,245)		(2,821)	(15,999)	(18,020)	(21,295)
18640 TELEPHONE	13,550	12,170	11,386		17,559			13,816	11,216	6,588
16000 CO COUN	55,616		74,750	(80,341)				355,351		
19200 AUDIT	14,068		4,367	129	4,660	2,870	703	7,968	5,420	151
60000 FOOD SVCS										
47300 BUILD SVCS	(107,784)		(23,667)	(284)	(16,184)		(2,865)	(11,294)	(6,641)	(1,074)
Total Allocated	\$170,331	\$281,816	\$328,946	\$ (62,705)	\$289,575	\$ (40,139)	\$ (193)	\$985,805	\$240,923	\$18,363
Roll Forward	(89,294)	1,031	83,278	(79,700)	(10,253)	(41,272)	281	143,845	(203,145)	(277,201)
Proposed costs	\$81,037	\$282,847	\$412,224	\$ (142,405)	\$279,322	\$ (81,411)	\$88	\$1,129,650	\$37,778	\$ (258,838)
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SAN MATEO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	31000 SHER DETN	31500 SHER CUST	32100 PROB ADMIN	32200 PROB ADULT	32500 PROB JUV	32800 PROB INST	33000 CORONER	35000 BNV MGT	35200 AG COMM	35300 AN CONTROL
BUILD USE ALLOW	\$1,290,930	\$77,385	\$2,910	\$90,014	\$4,692	\$90,500	\$8,008	\$2,654		\$316
EQUIPMENT USAGE			17,800				3,576		3,159	
REPAIRS & ALT										
12100 CO MGR	49,583	31,705	5,483	34,804	39,809	43,385	4,530	716	8,820	239
12200 REAL PROP				1,426			1,387		400	
14000 CONTROLLER	84,542	57,885	15,386	58,817	65,198	55,400	8,635	1,416	14,669	8,707
15200 TREASURER	1,083	946	770	1,955	1,598	1,038	311	31	274	48
17100/200 EPS	139,710	89,335	15,472	98,101	112,184	122,242	12,761	2,015	24,905	676
17300 PUB SPTY							3,192			
17400 REV SVCS	(4,935)								(51)	(209)
17500 PURCH	5,108	4,162	15,571	3,209	7,728	597	2,852	240	1,426	
17600 MAIL			2,969	3,698			254		316	
17700 COPY CNTR	(171)	(33)	(40)	(105)	(26)	(77)	(6)	(4)	(10)	
18100 ISD	3,177	14	6,876	17	308	151	63	2	149	1
18620 COMMO		(152)	(20,823)	(62)	(21)	(2,109)	(869)	(213)	(856)	(1,128)
18640 TELEPHONE	10,146	5,487	2,629	10,794	15,170	1,727	1,403	390	2,056	
16000 CO COUN			152,526				739	62,133	5,095	24
19200 AUDIT	7,604	4,709	1,012	5,324	4,325	2,767	577	115	1,065	1,355
60000 FOOD SVCS	(20,569)	(10,308)				(13,012)				
47300 BUILD SVCS	(67,147)	(50,305)	(443)	(19,143)	(13,485)	(45,744)		(402)	(1,021)	
Total Allocated	\$1,499,061	\$210,830	\$218,098	\$288,849	\$237,480	\$256,865	\$47,413	\$69,093	\$60,396	\$10,029
Roll Forward	(171,539)	(126,326)	229,978	(13,916)	37,218	(174,753)	(6,599)	27,389	8,115	(12,647)
Proposed costs	\$1,327,522	\$84,504	\$448,076	\$274,933	\$274,698	\$82,112	\$40,814	\$96,482	\$68,511	\$ (2,618)
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SAN MATEO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc	35400	35700	35800	38000	39000 PRKS	39500	39800	45000	47400	47600
Departments	COOP EXT	LAFCO	FIRE PROT	PLANNING	& RBC	F & G	COYOTE	PUB WRKS	CRAFTS SVC	MTR VBH
BUILD USE ALLOW		\$3,276		\$25,794	\$5,289			\$31,441		\$8,705
EQUIPMENT USAGE				6,862	60,633					
REPAIRS & ALT										
12100 CO MGR	477		239	11,443	25,745		2,384	37,188	5,721	6,198
12200 REAL PROP	741				465					
14000 CONTROLLER	865	406	21,777	22,139	45,803	76	4,686	196,549	16,479	28,868
15200 TREASURER	49	14	474	752	2,050		240	4,389	1,097	2,763
17100/200 RPS	1,343		672	32,246	72,563		6,717	104,786	16,120	17,463
17300 PUB SFTY					625			15,404		
17400 REV SVCS								(403)		
17500 PURCH	117		9,154	4,279	6,774			14,262	7,906	71,705
17600 MAIL		228		9,073	3,551		1,189	7,551		
17700 COPY CNTR		(11)		(897)	(410)		(28)	(77)		(14)
18100 ISD		47	5	282	278		5	4,122	6	
18620 COMMO			(110)	(3,518)	(3,910)			(11,152)	(137)	
18640 TELEPHONE	425		335	3,987	4,744		322	16,760		
16000 CO COUN		(156)		171,536	26,411			81,542		
19200 AUDIT	39	54	3,123	1,542	2,496	12	259	20,499	1,022	1,524
60000 FOOD SVCS										
47300 BUILD SVCS			(1,856)	(7,670)	(2,193)			(16,552)	(162)	(2,205)
Total Allocated	\$4,056	\$3,858	\$33,813	\$277,850	\$250,914	\$88	\$15,774	\$506,309	\$48,052	\$135,007
Roll Forward	955	(3,052)	(1,876)	182,164	(120,810)	39	3,095	71,520	(74)	22,021
Proposed costs	\$5,011	\$806	\$31,937	\$460,014	\$130,104	\$127	\$18,869	\$577,829	\$47,978	\$157,028
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SAN MATEO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	48200 WASTE MGT	48500 AIRPORTS	85000 CAP PROJ	91000 DISTRICTS	LAW LIBRARY	CITIES	ALL OTHER	Subtotal	Direct Billed	Unallocated
BUILD USE ALLOW		\$60,976	\$4				\$46,641	\$2,584,347		
EQUIPMENT USAGE								604,797		
REPAIRS & ALT										
12100 CO MGR	1,907	3,337		55,782	2,142			1,324,687	222,980	851,397
12200 REAL PROP		2,058		305		2,954		112,162	8,445,941	903
14000 CONTROLLER	12,920	5,340	2,133	161,038	2,853		74,661	3,466,440	199,485	1,399,311
15200 TREASURER	171	39	308	19,963	227		213,582	610,480		(1,362,189)
17100/200 HPS	5,374	9,403		157,169	6,043		92,604	3,707,833	3,136,281	
17300 PUB SFTY				1,212,234		1,118,561	818,412	3,255,753	2,727,864	
17400 REV SVCS								(440,649)	3,320,805	
17500 PURCH		891	1,129					446,833	79,782	
17600 MAIL								291,850	1,229,624	
17700 COPY CNTR	(32)						(25)	(7,865)	684,996	
18100 ISD			2,429	4		36	30,153	178,239	18,357,676	
18620 COMMO			(7)	(18,366)		(2,675)	(64,035)	(383,983)	5,499,790	
18640 TELEPHONE			6,904			478	65,640	534,949	7,166,279	
16000 CO COUN			217,537	17,266			(732,608)	1,006,288	3,048,914	881,863
19200 AUDIT	1,729	427	78	378			6,297	271,087		
60000 FOOD SVCS								(73,158)	8,080,949	
47300 BUILD SVCS	(175)	(4,804)	(629)	(1,209)		(5,529)	(8,639)	(504,961)	12,768,033	
Total Allocated	\$21,894	\$77,667	\$229,886	\$1,604,564	\$11,265	\$1,113,825	\$542,683	\$16,985,129	\$74,969,399	\$1,771,285
Roll Forward	(7,553)	(22,093)	176,082	870,694	(182)	995,510	(297,797)	1,924,685		
Proposed costs	\$14,341	\$55,574	\$405,968	\$2,475,258	\$11,083	\$2,109,335	\$244,886	\$18,909,814	\$74,969,399	\$1,771,285
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SAN MATEO COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc
Departments

Total

BUILD USE ALLOW	\$2,584,347
EQUIPMENT USAGE	604,797
REPAIRS & ALT	
12100 CO MGR	2,399,064
12200 REAL PROP	8,559,006
14000 CONTROLLER	5,065,236
15200 TREASURER	(751,709)
17100/200 EPS	6,844,114
17300 PUB SFTY	5,983,617
17400 REV SVCS	2,880,156
17500 PURCH	526,615
17600 MAIL	1,521,474
17700 COPY CNTR	677,131
18100 ISD	18,535,915
18620 COMMO	5,115,807
18640 TELEPHONE	7,701,228
16000 CO COUN	4,937,065
19200 AUDIT	271,087
60000 FOOD SVCS	8,007,791
47300 BUILD SVCS	12,263,072

Total Allocated	\$93,725,813
Roll Forward	1,924,685

Proposed costs	\$95,650,498
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